

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2238 - HB 2314

February 5, 2020

SUMMARY OF BILL: Increases, from 180 to 240 days, the time period from a soldier's transfer from a theatre of operations of hostilities, or from the conclusion of such hostilities, whichever is sooner, by which a soldier must pay the professional privilege tax, as applicable.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Extending the period of time allowed for a soldier, returning from combat, to pay the professional privilege tax will have no significant impact on professional privilege tax collections.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

/abw